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रक्षा लेखा नियंत्रक,उद्यान विहार, नारंगी, गुवाहाटी-781171
Controller of Defence Accounts, Udyan Vihar, Narangi,
Guwahati-781171
Fax: 0361-2640204, Phone: 0361-2640394, 2641142
e-mail:cda-guw@nic.in

No. IA/I/13/Misc/Vol-XXV **Dated:** 10/07/2023

To,

All the LAOs/ ALAOs
(As per standard list)

Subject: Review of Local Audit (LA) Objections and Internal Audit Report (IAR) cases.

Reference: 1. HQrs office letter No. AT/IAR/2023/LA Obj./IAR/E-41144 dated 04.06.2023.
2. HQrs office letter No. AT/IAR/2023/LA Obj./IAR/E-41144 dated 31.05.2023.
3. HQrs office letter No. AT/IAR/2023/LA Obj./IAR/E-41144 dated 16.06.2023.

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Please refer to HQrs. Office letters cited above on the subject matter (copy enclosed).

In this regard, it is requested to categorise the parameters with respect to cash irregularity regarding local Audit Objections raised during last five years on the basis of Risk indicators mentioned in letters cited under reference and forward reply to this office on/ before 12.07.2023, positively.

This may be accorded Top Priority.

GO(IA) has seen.

××Sd××
(K. Bhagabati)
Sr. Accounts Officer (IA)

Copy To:

1. The Officer-in-Charge
IT&SW Section
(Local)

It is requested to upload on CDA Guwahati website please.

(K. Bhagabati)
Sr. Accounts Officer (IA)

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"हर काम देश के नाम"

रक्षा लेखा महानियंत्रक

उलान बटार रोड, पालम, दिल्ली छावनी-110010

CONTROLLER GENERAL OF DEFENCE ACCOUNTS

Ulan Batar Road, Palam, Delhi Cantt.- 110010

Phone: 011-25665733 Fax: 011-25674806 email: hqaudit.cgda@nic.in

No. AT/IAR/2023/LA Obj./IAR/E-41144 Dated: 04.07.2023

04.07.2023

To

1.	PCDA (CC) Lucknow	2.	PCDA (SWC) Jaipur
3.	PCDA (SC) Pune	4.	PCDA (NC) Jammu
5.	PCDA (WC) Chandigarh	6.	PCDA Bangalore
7.	CDA Chennai	8.	CDA (Army) Meerut
9.	CDA (Army) Delhi Cantt.	10.	CDA Guwahati
11.	CDA Jabalpur	12.	CDA Secunderabad
13.	CDA Patna		

Subject: Review of Local Audit (LA) Objections and Internal Audit Report (IAR) cases

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This is in continuation to this office letter of even no. dated 31.05.2023 and 16.06.2023.

It is requested that the cash irregularities regarding Local Audit Objections may be examined and identified on the basis of Risk indicators as shown under:

Risk indicators

1. Cash is received on behalf of the government but is not deposited in government account; and
2. Cash received by the Department is utilized to meet the expenditure against the rules.
3. Cheques are mishandled, stolen, drawn in favour of a wrong person.
4. Cash received under Permanent Advance / imprest is spent for other expenditure than the approved purpose.
5. Transactions not recorded on timely manner
6. Discrepancies or unsupported transactions
7. Unexplained reconciliations
8. Vague responsives to audit queries
9. Denial of access to records
10. Absence of appropriate reviews and approvals of transactions, accounting entries or system outpur;
11. Inadequate provisions for the safeguarding of assets;
12. Evidence of failure misappropriation; to safeguard assets from loss, damage or
13. Evidence that a system fails to provide complete and accurate output consistent with the auditee's control objectives because of he misapplication of control procedures;
14. Evidence of intentional override of internal control by those in authority to the detriment of the overall objectives of the system;
15. Evidence of failure to perform tasks that are part of internal control, such as reconciliation not prepared or not timely prepared
16. Failure to follow up and correct previously identified deficiencies in internal control.

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17. Charges off is supported by paid vouchers/counter foils of cheque.
18. Credits are supported by cheque slip/receipts.
19. There is no undue time gap between the date of cheque slip/paying slip and the date of related entries in cash book
20. Dates shown on paid vouchers and cash book are not different from each other.
21. Heavy cash balances are not held.
22. Daily balancing and monthly closing is carried out.
23. Monthly balance sheet is prepared.
24. Un-disbursed money is not held for longer duration.
25. Banck Reconciliation Statements are prepared.
26. Non-public fund transactions are not mixed with public fund transactions.
27. Paid vouchers and receipt vouchers are serially numbered/sub numbers are not allotted.
28. There is no difference between the cheque slip and amount shown in the Cash Book.
29. There is no delay in remittance to Government through MRO.
30. Unauthorized payments are not made through Public Fund Account.
31. Paise are not accounted for.
32. Payments are not made in anticipation of credits.
33. DD's are en-cashed before expiry of date.
34. Pay-in slips and counter foils of cheques are verified.
35. Bank charges, if any, are taken up with bank and got reversed
36. Un-ulilized Cash Advances paid for trails are refunded soon after return from trials.
37. Cash is not transferred from Public Fund to imprest and vice-versa.
38. Parking of Funds
39. Allotted budget remain unspent
40. Postal commission
41. Interchange of expenditure
42. Non Implementation of e-payment system
43. Non remittance of sale proceeds timely.

In the backdrop of above risk indicators, cash related objections may be categoriesed as Cash related, Procedure related, Fraud related, Neglect related etc. alongwith number of objections in each category. The same may please be furnished to this office on or before 05.07.2023.

This issues with the approval of Sr. Jt. CGDA (AT).

Kindly accord priority.

ACGDA (AT)

"हर काम देश के नाम"

रक्षा लेखा महानियंत्रक

उलान बटार रोड, पालम, दिल्ली छावनी-110010

CONTROLLER GENERAL OF DEFENCE ACCOUNTS

Ulan Batar Road, Palam, Delhi Cantt.- 110010

Phone: 011-25665733 Fax: 011-25674806 email: hqaudit.cgda@nic.in

No. AT/IAR/2023/LA Obj./IAR/E-41144 Dated: 16.06.2023

To

1.	**PCDA (CC) Lucknow**	2.	**PCDA (SWC) Jaipur**
3.	**PCDA (SC) Pune**	4.	**PCDA (NC) Jammu**
5.	**PCDA (WC) Chandigarh**	6.	**PCDA Bangalore**
7.	**CDA Chennai**	8.	**CDA (Army) Meerut**
9.	**CDA (Army) Delhi Cantt.**	10.	**CDA Guwahati**
11.	**CDA Jabalpur**	12.	**CDA Secunderabad**
13.	**CDA Patna**		

Subject: Review of Local Audit (LA) Objections and Internal Audit Report (IAR) cases

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In continuation of this office letter of even no. dated 31.05.2023, it is requested to categorise the parameters w.r.t. cash irregularity regarding Local Audit Objections raised during last five years may please be forwarded to this Office on or before 21.06.2023.

(Sunita Jha)
Sr. Accounts Officer

"हर काम देश के नाम"

रक्षा लेखा महानियंत्रक

उलान बटार रोड, पालम, दिल्ली छावनी-110010

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Phone: 011-25665733 Fax: 011-25674806 email: hqaudit.cgda@nic.in

No. AT/IAR/2023/LA Obj./IAR/E-41144 Dated: 31.05.2023

To

1.	**PCDA (CC) Lucknow**	2.	**PCDA (SWC) Jaipur**
3.	**PCDA (SC) Pune**	4.	**PCDA (NC) Jammu**
5.	**PCDA (WC) Chandigarh**	6.	**PCDA Bangalore**
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9.	**CDA (Army) Delhi Cantt.**	10.	**CDA Guwahati**
11.	**CDA Jabalpur**	12.	**CDA Secunderabad**
13.	**CDA Patna**		

Subject: Review of Local Audit (LA) Objections and Internal Audit Report (IAR) cases

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A review of the Local Audit (LA) objections & Internal Audit Report (IAR) cases pertaining to the year 2018-19 to 2022-23 is under processs, at the HQrs Office.

In this context, information in the undermentioned format may please be furnished to HQrs office by 05.06.2023, positively.

Year	Total nos. of LA objection raised	Details of Irregularity observed		LAOwise analysis of LA Objections			No. of cases contributed for inclusion in IAR
		Nature*	No. of Obj.	LAO	No. of Obj	Type of unit involved	
2018-19							
2019-20							
2020-21							
2021-22							
2022-23							

* Store related (Food & Forage, POL, ASC Corps Stores, MT Vehicle, Other Ordnance & Clothing, Medical Stores, MES Stores, Misc Stores, Aviation Stores, Naval Stores), Cash related, Pay & Allowance related, Infructuous expenditure related etc.

3. In addition to the above, the details of Audit Conclaves held during last five years and outcome thereof, may also be furnished.

4. Key areas of concern noticed & Strategy to strengthen Local Audit may also be provided.

5. This issues with the approval of Addl. CGDA.

The matter may be accorded Top Priority.

ACGDA (AT)